GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:2248
ANSWERED ON:28.07.2017
Linking Aadhaar with GST
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Will the Minister of FINANCE be pleased to state:

(a) Whether there is any proposal to link Aadhaar number with Goods and Services Tax (GST) and if so, the details thereof;
(b) The number of persons who filed their indirect tax returns, State/UT-wise; and
(c) The number of persons enrolled under GST, so far, State/UT-wise?

Answer

MINISTER OF STATE FOR FINANCE
(SHRI SANTOSH KUMAR GANGWAR)
(a) No Sir. There is no formal proposal to link Aadhaar with GST. Under section 25(6) of the Central Goods and Services Tax Act, 2017, every person shall have a Permanent Account Number (PAN) issued under the Income Tax Act, 1961 in order to be eligible for grant of registration under GST. Whereas, section 139AA of the Income-tax Act, 1961, as introduced by the Finance Act, 2017, provides for mandatory quoting of Aadhaar / Enrolment ID of Aadhaar application form for making an application for allotment of Permanent Account Number with effect from 1st July, 2017. In this regard, in the application for registration (FORM GST REG-01), it is required to furnish the Aadhaar details of Proprietor / all Partners / Karta / Managing Directors and whole time Director / Members of Managing Committee of Associations / Board of Trustees etc. and authorized Signatories.

(b) No returns have been filed under GST till now. The details of returns filed under Central Excise and Service Tax in Financial Year 2016-17 is as follows:

State / Union Territory for	F.Y. 2016-17 Central Excise	Service Tax
Andaman and Nicobar	4	575
Andhra Pradesh	7626	44134
Arunachal Pradesh	78	299
Assam	1838	11284
Bihar	1117	12091
Chandigarh	263	9445
Chhattisgarh	1543	11005
Dadra and Nagar Haveli	1229	2441
Daman and Diu	1141	1929
Delhi	4134	158885
Goa	711	6397
Gujarat	21275	114300
Haryana	11609	58409
Himachal Pradesh	1258	7067
Jammu and Kashmir	748	2
Jharkhand	1612	17585
Karnataka	12082	92097
Kerala	2583	30412
Madhya Pradesh	4028	26232
Maharashtra	32239	306213
Manipur	5	249
Meghalaya	377	802
Mizoram	3	82
Nagaland	32	223
Orissa	1562	19340
Puducherry	736	2117
Punjab	4899	32494
Rajasthan	5941	56464
Sikkim	126	696
Tamil Nadu	18259	82144
Telangana	2044	14875
Tripura	122	910
Uttar Pradesh	10336	89827
Uttarakhand	1397	13671
West Bengal	10597	72406
Lakshadweep	0	10
OIDAR Services	0	3

Total 163554 1297114

The details of returns filed under VAT are not available as it is filed with respective State VAT authorities.
(c) The number of persons enrolled in GST (including both migrated assesses and fresh registrations) till 25/07/2017 is as follows:

State of taxpayers	Total
Andaman and Nicobar Islands	2,040
Andhra Pradesh	2,65,041
Arunachal Pradesh	3,650
Assam	1,02,471
Bihar	2,01,646
Chandigarh	23,801
Chhattisgarh	1,16,923
Dadra and Nagar Haveli	5,480
Daman and Diu	4,633
Delhi	4,72,625
Goa	25,457
Gujarat	6,30,376
Haryana	2,76,693
Himachal Pradesh	60,507
Jammu & Kashmir	38,910
Jharkhand	84,957
Karnataka	6,37,065
Kerala	2,38,887
Lakshadweep	48
Madhya Pradesh	3,25,634
Maharashtra	10,15,801
Manipur	3,874
Meghalaya	10,898
Mizoram	2,309
Nagaland	4,307
Odisha	1,44,192
Puducherry	16,680
Punjab	2,68,330
Rajasthan	5,58,489
Sikkim	3,379
Tamil Nadu	7,14,014
Telangana	2,38,757
Tripura	12,890
Uttar Pradesh	8,71,976
Uttarakhand	1,04,753
West Bengal	3,54,006
Total	78,41,499

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